

COMPANY REGISTRATION NUMBER: 01822908
CHARITY REGISTRATION NUMBER: 515384

The Yorkshire Dales Society
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

Windle and Bowker Limited
Chartered Accountants
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Yorkshire Dales Society

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	13
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Notes to the financial statements	16

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	The Yorkshire Dales Society
Charity registration number	515384
Company registration number	01822908
Principal office and registered office	Canal Wharf Eshton Road Gargrave North Yorkshire BD23 3PN

The trustees

Mr Kevin Armstrong	Appointed – 9 June 2021
Ms Scarlett Armstrong	
Mr Kyle Blue	
Mr Antony Bradley	Resigned – 25 September 2021
Mr Mark Corner	Resigned – 25 September 2021
Mr Wilf Fenten	
Dr Ian Harrison	
Mr Ken Humphris	
Ms Julie Martin	Resigned – 30 September 2021
Dr Bruce McLeod	
Mr Ian McPherson	Appointed – 9 June 2021
Mr Dilip Mysorekar	
Dr Malcolm Petyt	Resigned – 25 September 2021
Dr Tony Smith	Resigned – 25 September 2021
Ms Nancy Stedman	Resigned – 25 September 2021
Mr Mike Stephenson	Resigned – 25 September 2021
Mrs Marion Temple	

Executive Director Ms A Shadrake

Independent examiner Steven Briggs FCA
Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

Governing Document

Friends of the Dales is a charitable company limited by guarantee, incorporated (as Yorkshire Dales Society) on 7th June 1984 and registered as a charity on 12th July 1984. The charity was established under a Memorandum and Articles of Association, which lists the objects and powers of the company and is governed under its Articles of Association. New Articles of Association were adopted at the 2015 AGM. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1. At 31st March 2022 there were 1343 members of all categories (1381 previous year).

Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Council. The members of the Council are elected at the Annual General Meeting. Between Annual General Meetings, the Council has power to co-opt new trustees who will be eligible for election at the Annual General Meeting next following their co-option. The Council seeks to ensure that the needs of the charity are appropriately reflected in the diversity of its trustees and looks towards enhancing its pool of trustees through appropriate means. Council uses a 'Skills Matrix' to record the experiences and interests of trustees and to help identify any skills gaps. The process for finding and appointing trustees is detailed in the 'Appointing a New Trustee' rule.

Trustee Induction and Training

New trustees are provided with a 'Welcome Pack' which includes: the Charity Commission's guidance, governance documents, the organisational structure, the history of the charity, the latest version of the annual report and accounts, and minutes of recent meetings. Trustees are encouraged to participate in continued training in order to engage with current good practice.

Organisation

The Council meets at least four times a year. It is responsible for the strategic direction and policy of the charity. It also has powers to set up committees and other groups, as necessary. Currently, three such committees exist: Finance & Governance, Policy & Planning, and Events, Communication & Membership.

Relationships with Related Parties

The Society is the sole member of the Dales & Bowland Community Interest Company (D&BCIC). The company is a volunteer-run, not-for-profit Community Interest Company (CIC) established in 2007, limited by guarantee with Company Registration number 6130470. The main activity of D&BCIC is the management of the DalesBus network of bus services in the Yorkshire Dales area, running mainly on Sundays and Bank Holidays throughout the year, utilising grant funding from numerous organisations. D&BCIC has its own Board of Directors (volunteers), on which Friends of the Dales has one seat.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Friends of the Dales has a Memorandum of Understanding with the Yorkshire Dales Millennium Trust (YDMT) which was updated in January 2019. YDMT is an organisation with broadly similar charitable objects that enables and delivers its objects through fundraising, advisory work and project management.

Friends of the Dales is a member of the Campaign for National Parks (CNP). CNP is the national charity dedicated to campaigning to protect and promote all of the National Parks of England and Wales. We have a representative on the Council of the CNP.

We have a Memorandum of Understanding (MoU) with the local experts who were the delivery team of the original Capturing the Past project. As reported last year, the initial project, which was funded through Stories in Stone, has concluded. Friends of the Dales has now assumed responsibility for the project and is continuing the work under our direct management. The MoU has been retained to support our continuing project work.

Risk Management

The Council has a process for reviewing the organisation's major risks and has reasonable confidence that they are being managed appropriately.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

The charity's purposes are:

1. To promote for the benefit of the public the conservation of the landscape, biodiversity and cultural heritage of the Yorkshire Dales National Park and adjacent areas, and the social and economic well-being of its local communities; and to encourage others to engage with, understand, enjoy and protect these areas.
2. In pursuance of the above, to advance the education of the public.

We seek to be the leading voice campaigning for a sustainable future for the Dales through the pursuit of the following key activities:

- The identification of issues justifying a campaign approach and the orchestration of these campaigns.
- The organisation and delivery of events for the enjoyment and education of our members and the general public.
- The identification of issues requiring a policy position and the involvement of subject matter experts in our Planning & Policy Committee meetings to help us develop these policies.
- The oversight of planning applications to the Yorkshire Dales National Park Authority (YDNPA) and on significant applications in adjacent planning authorities, and the submission of objections or supportive comments as appropriate, consistent with our objects and policies.
- The publication of the *Yorkshire Dales Review* and development of our webpage and social media activity.
- The identification and delivery of projects that can help the charity further its purposes.
- Working with like-minded organisations.
- Oversight of the Dales and Bowland Community Interest Company (D&BCIC).
- Working with volunteers to deliver these purposes.

We summarise these activities as 'Campaign-Protect-Enjoy'.

Public Benefit

The trustees are aware of the guidance on public benefit published by the Charity Commission and have complied with their duty to have due regard to this guidance when exercising any powers or duties to which the guidance is relevant. Examples of what we have done during the year to carry out our public benefit charitable purposes include the advancement of public knowledge and appreciation of the social history and the physical and cultural heritage and beauty of the Yorkshire Dales through informative talks at our events; publication of the *Yorkshire Dales Review*, and the progress of our 'Capturing the Past' digital community archiving project. Our scrutiny of planning applications, development of policies, and campaigning activities all contribute to our conservation purposes on behalf of the public. Significant public benefit continues to be delivered through the work of the D&BCIC, enabling access by the general public to and within the Dales on Sundays and Bank Holidays.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

The period covered by this report continued to be affected by the uncertainty around, and effects of, the COVID-19 pandemic. While we were able to return to more direct engagement in the early months of 2022, we have chosen to retain some of the positive features of the online engagement which had been necessary during previous months. The receipt of legacy income has been much appreciated during this challenging year and has enabled us to progress a range of the activities described below.

Under our vision for the charity 'to be the leading voice campaigning for a sustainable future for the Dales' we have focused our activities around 6 key themes:

1. Campaigns

i) Single-use plastics

Our campaign inspired colleagues in Friends of the South Downs to mount a similar campaign. This in turn generated the idea that the two charities would work to have all national park societies endorse a wider campaign to reduce the use of plastic tree guards in national parks. With the help of CNP and in an unprecedented push from 'below' we were able to win the support of 11/12 NPSs. A press release was issued to print and social media calling for all park authorities to ban the use of plastic guards. As a catalyst in the groundswell of opposition toward plastic guards, we were gratified by the Woodland Trust's decision to stop using plastic on their estate (by the end of 2021) and supported their use of alternatives. We continued to publish articles on tree planting and guards. The Chair gave a talk on the campaign to ACE (Settle and Area) and was consulted by the Plastics Forestry Group on a draft of their guidelines.

ii) Roadside verges

Activities have continued right through the year, led by Dr Anne Readshaw, volunteer, and supported by Nancy Stedman, also volunteer, and Wilf Fenten, trustee and chair of the Policy & Planning Committee. We held what was felt at the time to be a successful online meeting in June 2020 with North Yorkshire County Council's highways team, representatives from Plantlife (our national campaign partner) and YDNPA which enabled us to prepare a set of simple guidelines on when to avoid cutting, when to cut, how to control invasive weeds and how to ensure road safety is taken into account. At the time we had reasons to hope that those responsible for cutting verges, including NYCC, would use these practical guidelines to adapt their cutting contracts.

However, no progress was made during this year. Most damaging was a very early cut (one of three in 2021, an expensive mistake). Even the agreed identification of approximately 8 miles of trial 'Special Interest Verges', where NYCC would commit to amending their cutting regime in order better to promote biodiversity, were cut in the same way as the rest of the verges. It was a setback which makes future discussions difficult. However, we shall continue with our partners to achieve better results in future.

iii) Capturing the Past

The project continues strongly with good positive plans for the next years. Volunteers continue to add a rich variety of material to the archive website from a wide range of sources and periods and we are aiming to progress this development in three ways:

- Following the appointment of John Cuthbert as part-time freelance project leader the project has continued to broaden its scope and regain the momentum it had before the various Covid

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

lockdowns. The Capturing the Past team is now preparing an extension of his contract, funded as currently by Friends of the Dales. John will continue to identify further vulnerable collections, train more volunteers to expand the archive beyond the original Ingleborough area, and raise the profile of the project.

- Towards the end of the financial year, the team prepared an application for a grant of £13,900 from Historic England under its 'Everyday Heritage Grants' scheme for 'Celebrating Working Class Histories', to be submitted shortly afterwards. If successful, the new project 'Village events – the experiences of ordinary people' would aim to gather, catalogue, digitise and upload historic material that reflect the culture of communities in the Yorkshire Dales. The topic we should try and explore is the history and social significance of village events and celebrations.
- There is also an awareness that the sheer volume of material to be catalogued, scanned and uploaded onto the website is practically impossible to be managed by volunteers only. The team is therefore seeking funding opportunities to pay one or two volunteers an honorarium to assist with the scanning and uploading of material for specific projects.

So far, well over 20,000 items of local historical material have been rescued from obscurity and made freely available to researchers on the searchable website, helping to broaden and deepen understanding of the long human and landscape history of the Dales. There are now around 30 collections in the archive, viewable at www.dalescommunityarchives.org.uk/.

2. Communications

During the year we published four high-quality editions of the *Yorkshire Dales Review*. Building on the success of previous editions, and reflecting the breadth of excellent and informative contributions we now receive, the *Review* has been expanded to 24 pages, attracting positive feedback from members. Sadly, our long-established print and design partners, Briggs Bros, ceased trading during the year. However we were pleased to re-source the print contract and retain the services on a freelance basis of the excellent graphic designer formerly employed by Briggs.

Among the many topics covered were our core campaigns against plastic tree guards, for biodiversity management of grass verges, and protection of peatlands; our contributions to the national debate about the future of England's national parks (prompted by the Glover Review); sustainable transport, especially the role of our own social enterprise D&BCIC; and our recently articulated policy on climate breakdown.

We continued to publish a monthly e-news, available to all members and supporters, with topical items and links to more detailed reports and features. By the end of March this had in the region of nearly 1000 regular subscribers, with a very good rate of retention.

Aided by the excellent photographs shared by trustees and staff, we continued to grow our social media presence with the aim of attracting new members and encouraging more people to visit, value and enjoy the Dales.

The website content continues to be updated and managed, which helps visitors navigate around the site more easily. Subscriptions can now be paid by credit card through the website or over the phone and non members can also make donations. All our comments on planning applications feature soon afterwards on the website.

New relationships continue to be established with local media and our campaigning efforts have been helped by good coverage in local news outlets instigated by the new post of Membership & Events Officer.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

3. Membership and Supporters

A sub group of the Events, Communications & Membership (ECM) committee, comprising both staff and trustees, has been established to develop a recruitment strategy with the aim of increasing membership. It provides updates through ECM to Council, and has not yet made any firm recommendations.

During the year, despite the difficulties of the pandemic, we maintained regular communication with our members. At the year-end we had 1264 individual members (single, joint, life and honorary categories). There were also 11 affiliate members and 68 business members (however we suspect that some business members will unfortunately have ceased trading due to the pandemic). We continued to offer business members the option to defer payment, but despite this around 25-30% of business members made donations.

We updated and re-issued the membership recruitment leaflet, and again took an opportunity to insert this in a postal mailing of the *Dalesman* magazine, with positive results.

Trustees intend to maintain membership fees at the same level as the previous year (£25 Single; £35 Joint; and £40 Affiliate/Group and Business).

4. Actions and Events

Public events were gradually re-introduced during the year, with two guided walks (including one to celebrate 40 years since the founding of the Yorkshire Dales Society), and a plastic tree guard collection. The AGM was held on 25th September 2021 as a fully online event.

The series of monthly Zoom presentations on relevant topics presented by trustees and other experts and open to members and non members, which began in January 2021, have been so well attended that they have been continued even with the lifting of pandemic restrictions. They present a useful recruitment opportunity. The talks are recorded and edited. By the end of the financial year 10 presentations were available to view via the Friends of the Dales YouTube channel, where they can be, and are, watched by more people.

5. Voice/View

As an organisation, Friends of the Dales has evolved as a credible and respected voice on public issues affecting the Yorkshire Dales. One of our key activities is to use this voice to contribute to the public debate on issues that impact the region. Much of this work is coordinated by our Policy & Planning Committee, chaired by trustee Wilf Fenten. The primary purpose of this committee is to expand our knowledge of, and formulate our position on, a wide range of issues concerning the Dales. The committee meets formally every quarter and, between meetings, is supported by regular interactions with the wider membership and our supporters.

Over recent years we have developed 12 Policy Statements on topics as varied as Wildlife and Biodiversity, Transport, and Minerals and Energy (copies of all our policy positions can be found on our website at www.friendsofthedales.org.uk/policies). These policies are reviewed and updated periodically.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Right through the year we continued to comment on a number of consultations, in particular those relating to the development of a new Local Plan for the National Park. This is especially important because it will apply to the whole of the extended park, thus replacing in the newly-designated areas the Local Plans of Eden, South Lakeland and Lancashire which have to continue to apply until there have been full public consultations on a new Plan.

A particularly important role of the Policy & Planning Committee is to review and, where appropriate, provide comment on planning applications submitted to the YDNPA. As the Planning Authority, the YDNPA publishes a weekly list of new applications. Many of the applications were for minor modifications, which were determined in accordance with published policies. But each week a few applications demand a more detailed scrutiny and, among these, a number provoke internal debate and ultimately an agreed response from Friends of the Dales to the Authority.

This year we formally responded to 28 planning applications within or close to the YDNPA (a slight decrease on the previous year's total of 33) of which 21 (previous year 18) contained objections to all or part of the application, 7 (previous year 11) were comments and suggestions on various aspects, and none in support (previous year 11) – this is not necessarily due to the lack of good examples of positive development but possibly due to lack of time to draft a response. We also submitted one letter with additional objections to a refused application going to appeal, and one letter in response to a conservation area consultation.

We continue to express our concerns to the YDNPA about the continuing flow of applications to convert barns, often in open countryside, and have lodged objections where we consider the proposal does not fit with policy and would have a detrimental impact on the local landscape. We have also participated in the process of reviewing the Local Plan on this issue, seeking a tightening of the parameters for permitting conversions.

Over time, we also pointed out to the YDNPA that their planning portal was the only one amongst English and Welsh National Parks which did not show all comments made by outside organisations or individuals regarding planning applications. It was felt by Friends of the Dales members that this was not very democratic or transparent. Following our requests, the planning portal will show all the submissions in the near future so that members of the public, and especially our local newspapers, can inform themselves more fully.

6 Partnerships

Friends of the Dales continues to have a good and frank working relationship with the park authority, for example their stance vis-a-vis the role of private finance in the national park. Seeking to better understand this latter (and very pressing) issue, we invited Richard Boothman from Ideostone Ltd (and a volunteer) to research and report on Revere, the body set up to garner and distribute privately financed initiatives for the national parks.

We have built a reputation for collaborating with and seeking to inspire other national park societies (see our plastics campaign report), and to do so through the Campaign for National Parks. Friends of the Dales and CNP organised a well-attended and much applauded webinar on private finance and the parks. Besides working closely with Friends of the South Downs, we continue to build a relationship with the North York Moors Association, co-sponsoring talks. As part of our Peat campaign, we are continuing to collaborate (and learn from) Yorkshire Peat Partnership.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Dales and Bowland Community Interest Company

Dales and Bowland Community Interest Company (D&BCIC) is a social enterprise wholly owned by Friends of the Dales. The company has its own independent board of directors who are all unpaid volunteers working alongside commercial bus operators, community transport operators, user groups, local attractions, businesses and local authorities.

Sufficient funding and donations were raised to enable most of the pre-Covid DalesBus network to be reinstated in 2021-22, albeit with a later start date on some summer services due to the ongoing impact of Coronavirus restrictions towards the beginning of the year. Restrictions on passenger capacity were eased from 17th May 2021 to allow the use of all forward-facing seats once again, although the legal requirement to wear a face covering on public transport remained in place until 27th January 2022.

A much-requested direct bus link between Harrogate and Skipton was re-introduced from May 2021, with double-decker service 59 running on Saturdays throughout the year. The service quickly proved popular, with over 200 passenger journeys being made on some days. Elsewhere, minor changes were made on the network in the light of operating experience in 2019, combined with changes in Wharfedale to consolidate resources onto the key journeys to maintain space for sufficient passengers whilst capacity restrictions remained in place.

Overall, 28,797 passenger journeys were made on services provided by D&BCIC in 2021-22, compared with just 3,547 the previous year at the height of the pandemic. This is only 5% lower than the number carried in 2019-20, albeit around 34% lower on a like-for-like basis (i.e. excluding services which did not run in the earlier year).

D&BCIC were very grateful for all the passengers, volunteers, sponsors and donors who made it possible for them to promote and operate services for the Dales during a challenging period for the transport industry as a whole.

Personnel and Operations

This year was unusual in that a large number of trustees retired, primarily due to their simultaneously reaching the end of their six-year term. We sincerely value the significant long-term contributions that Anthony Bradley, Mark Corner, Malcolm Petyt, Tony Smith, Nancy Stedman and Mike Stephenson have all made to our charity. We are delighted that many of them continue to give us the benefit of their experience, for example, as volunteer members of our committees.

We were pleased to confirm the trustee appointments of Kevin Armstrong and Ian McPherson at our AGM in September. In addition to their wider contributions to Council, Kevin acts as our link trustee to D&BCIC while Ian brings extensive experience of the challenges faced by the natural environment within the Yorkshire Dales National Park.

The realities of COVID-19 meant that our September AGM was held by Zoom and Council meetings were also held online until March 2022, when we combined physical with online attendance in a hybrid session.

Since April 2021, our new Membership & Events Officer, Victoria Benn, has substantially developed our use of social media, not only as a tool to communicate with our members and supporters but also as a means of publicising our campaigns to a wider audience. Her input has also allowed us to significantly broaden our range of events, continuing to provide online events in parallel with the re-introduction of our popular face-to-face events in 2022.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Trustees upgraded our IT resources this year in response to the increased range and frequency of our online activities. Staff have been primarily based in our Gargrave office during the year and we greatly appreciate their diligence in applying COVID-19 protocols to maximise their own, and others', safety in that environment.

Our Executive Director, Ann Shadrake, has ensured a stable operating environment both in the office, where she has welcomed our Membership & Events Officer, and for the charity overall during this challenging year. Our Administration Assistant, Penny Lowe, has effectively kept our membership records and membership communications running smoothly in spite of the inevitable constraints experienced during the year.

Trustees genuinely appreciate the contribution of our numerous volunteers. We benefitted from the 'remote' input of many volunteers across a wide range of tasks associated with preparation of our quarterly *Yorkshire Dales Review*, our policy and planning work, our Capturing the Past project, and our digital events. Since early 2022, the return to a more 'normal' environment, including physical events, has helped us to attract some new volunteers. We estimate that volunteers across all areas of our work contributed over 2,500 hours of unpaid work. The unpaid contribution of our volunteers really makes a positive impact upon our ability to promote and progress our charity's objects: thank you!

Financial review

Unrestricted Funds

Total Unrestricted income for the year was £217,117 (2021/2 £93,551) and total expenditure from Unrestricted funds was £93,114 (2021/2 £71,894), generating a net operating surplus of Unrestricted funds of £124,003 (2021/2 £21,657). The increase in income was primarily attributable to the charity being the beneficiary of £172,151 of legacy income, compared to £32,396 of legacy income in 2021. The recruitment of a third part time member of staff was the primary driver of the increase in expenditure from Unrestricted funds of £21,220.

The principal sources of Unrestricted funding are membership subscriptions, legacies and donations. Individual membership subscriptions were £27,331, a decrease of £1,365 compared to the previous year as the pandemic adversely affected membership renewal rates. Business membership subscriptions at £908 increased slightly from the previous year. However, this category has been significantly impacted by the pandemic and our future approach to business membership is now the subject of a strategic review by the organisation. Donations were £7,498, an increase of £5,874 on the previous year, a result mainly of a single donation of £5,000. Legacies continue to be an important source of income for the charity. A total of £172,151 legacy income was received during the year, including the final tranche from the estate of Dr John Disney and generous legacies from the estates of Mr Alan Sutcliffe and Miss Winifred Joyce Graham (who were long-standing members of the charity). This compares to legacy income in the previous year of £32,396. Additional income during the year included Gift Aid income of £7,811 and interest from deposit accounts of £3,407.

The principal categories of Unrestricted expenditure were: staff costs of £54,741, an increase of £24,995 from the previous year, reflecting the recruitment of a part time Membership & Events Officer (MEO); £14,025 for the production of the quarterly *Review* (2021/2 £12,841); and office costs of £19,930 (£2021/2 13,959) - the latter included the purchase of new IT equipment and office furniture which will be depreciated in line with the charity's accounting policy. A grant of £2,000 was made to D&BCIC.

At the end of the year total Unrestricted reserves were £436,453 (2021/2 £312,450). Plans to utilise these reserves in support of the aims and objectives of the organisation are regularly reviewed by Council. Current plans include grants to D&BCIC, an extension to the Capturing the Past project, support

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

for the charity's main campaigns and the conversion of the MEO's contract from a fixed term to permanent.

Restricted Funds

D&BCIC funds: During the year a donation of £3,000 was received (2021/2 income £6,696). The balance of Restricted funds for use by D&BCIC at the year-end was £33,000. At their request, a programme to transfer these funds in stages over the next few years has been agreed with D&BCIC.

Capturing the Past funds: During the year the project received the final tranche of the Heritage Lottery Funding of £643. £2,816 was spent on the project, including the salary and expenses of a freelance project manager, leaving a balance at the year-end of £2,730. This will contribute to the planned continuation of the project, with additional funds to be provided from the charity's Unrestricted reserves.

Reserves Policy

The charity's reserves are held in bank deposit accounts. The directors endeavour to obtain the best rates available. The charity holds reserves sufficient to cover the excess of its operational expenditure over its income together with the cost of any exceptional items approved by directors at a level which would allow the charity to continue to operate for a further five years. Currently the charity aims to restrict the net annual operating deficit to £30,000. The Reserves Policy is reviewed annually.

The Yorkshire Dales Society

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

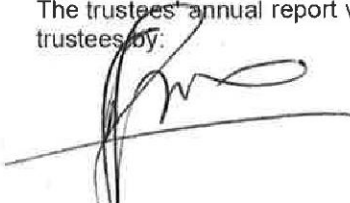
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 07/09/22 and signed on behalf of the board of trustees by:



Dr Bruce McLeod
Trustee

The Yorkshire Dales Society

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Yorkshire Dales Society

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of The Yorkshire Dales Society ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steven Briggs FCA
Independent Examiner

Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

30 October 2022

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	179,649	3,000	182,649	60,232
Investment income	6	3,407	—	3,407	1,667
Other income	7	34,061	894	34,955	39,917
Total income		<u>217,117</u>	<u>3,894</u>	<u>221,011</u>	<u>101,816</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>93,114</u>	<u>2,816</u>	<u>95,930</u>	<u>79,659</u>
Total expenditure		<u>93,114</u>	<u>2,816</u>	<u>95,930</u>	<u>79,659</u>
Net income and net movement in funds		<u>124,003</u>	<u>1,078</u>	<u>125,081</u>	<u>22,157</u>
Reconciliation of funds					
Total funds brought forward		312,450	34,903	347,353	325,197
Total funds carried forward		<u>436,453</u>	<u>35,981</u>	<u>472,434</u>	<u>347,353</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	16	3,857	137
Current assets			
Debtors	17	6,257	6,258
Cash at bank and in hand		462,590	343,424
		<u>468,847</u>	<u>349,682</u>
Creditors: amounts falling due within one year	18	270	2,466
Net current assets		<u>468,577</u>	<u>347,216</u>
Total assets less current liabilities		<u>472,434</u>	<u>347,353</u>
Net assets		<u>472,434</u>	<u>347,353</u>
Funds of the charity			
Restricted funds		35,981	34,903
Unrestricted funds		<u>436,453</u>	<u>312,450</u>
Total charity funds	20	<u>472,434</u>	<u>347,353</u>

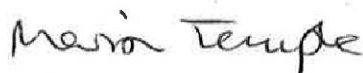
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

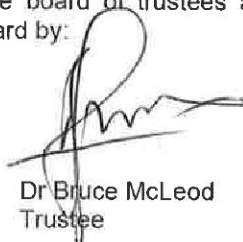
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 07/09/22 and are signed on behalf of the board by:



Mrs Marion Temple
Trustee



Dr Bruce McLeod
Trustee

The notes on pages 16 to 25 form part of these financial statements.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Canal Wharf, Eshton Road, Gargrave, North Yorkshire, BD23 3PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The organisation is a company limited by guarantee and has no share capital. The liability of each member, in the event of a winding up, is limited to £1.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

The restricted donations received were later paid out to Dales & Bowland Community Interest Company (a company limited by guarantee).

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	7,498	3,000	10,498
Legacies			
Legacies	172,151	–	172,151
Grants			
Government grant income	–	–	–
	<u>179,649</u>	<u>3,000</u>	<u>182,649</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,925	5,912	7,836
Legacies			
Legacies	32,396	–	32,396
Grants			
Government grant income	20,000	–	20,000
	<u>54,321</u>	<u>5,912</u>	<u>60,232</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Investment Income	<u>3,407</u>	<u>3,407</u>	<u>1,667</u>	<u>1,667</u>

7. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Membership Income	28,306	–	28,306
Gift Aid Tax Recoverable	5,755	251	6,006
Project Income	–	643	643
	<u>34,061</u>	<u>894</u>	<u>34,955</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Other income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Membership Income	30,227	—	30,227
Gift Aid Tax Recoverable	7,336	—	7,336
Project Income	—	2,354	2,354
	<u>37,563</u>	<u>2,354</u>	<u>39,917</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Membership & Promotion	28,175	845	29,020
Objectives & Activities	28,959	986	29,945
Support costs	35,980	985	36,965
	<u>93,114</u>	<u>2,816</u>	<u>95,930</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Membership & Promotion	23,951	161	24,112
Objectives & Activities	21,460	7,418	28,878
Support costs	26,483	188	26,669
	<u>71,894</u>	<u>7,767</u>	<u>79,659</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Membership & Promotion	29,020	15,203	44,223	35,171
Objectives & Activities	29,945	21,762	51,707	44,488
	<u>58,965</u>	<u>36,965</u>	<u>95,930</u>	<u>79,659</u>

10. Analysis of support costs

	Membership & Promotion £	Objectives & Activities £	Total 2022 £	Total 2021 £
Governance costs	4,408	6,311	10,719	7,734
Support costs	10,795	15,451	26,246	18,935
	<u>15,203</u>	<u>21,762</u>	<u>36,965</u>	<u>26,669</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Analysis of grants

During the year there were grants made to Dales & Bowland CIC of £2,000 (2021: Nil).

12. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,285</u>	<u>46</u>

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	280	280
Other financial services	<u>1,610</u>	<u>1,579</u>
	<u>1,890</u>	<u>1,859</u>

14. Staff costs

The Staff costs for both part time staff include salary, pension costs and social security costs.

The average head count of employees during the year was 3 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2021	9,027
Additions	5,005
At 31 March 2022	<u>14,032</u>
Depreciation	
At 1 April 2021	8,890
Charge for the year	1,285
At 31 March 2022	<u>10,175</u>
Carrying amount	
At 31 March 2022	<u>3,857</u>
At 31 March 2021	<u>137</u>

17. Debtors

	2022 £	2021 £
Other debtors	<u>6,257</u>	<u>6,258</u>

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>270</u>	<u>2,466</u>

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>20,000</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	312,450	217,117	(93,114)	436,453
	<u>312,450</u>	<u>217,117</u>	<u>(93,114)</u>	<u>436,453</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	290,793	93,551	(71,894)	312,450
	<u>290,793</u>	<u>93,551</u>	<u>(71,894)</u>	<u>312,450</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Dales & Bowland CIC	30,000	3,251	–	33,251
Capturing the Past Project	4,903	643	(2,816)	2,730
	<u>34,903</u>	<u>3,894</u>	<u>(2,816)</u>	<u>35,981</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Dales & Bowland CIC	31,319	5,912	(7,231)	30,000
Capturing the Past Project	3,085	2,354	(536)	4,903
	<u>34,404</u>	<u>8,266</u>	<u>(7,767)</u>	<u>34,903</u>

The Yorkshire Dales Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,857	–	3,857
Current assets	432,866	35,981	468,847
Creditors less than 1 year	(270)	–	(270)
Net assets	<u>436,453</u>	<u>35,981</u>	<u>472,434</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	137	–	137
Current assets	314,779	34,903	349,682
Creditors less than 1 year	(2,466)	–	(2,466)
Net assets	<u>312,450</u>	<u>34,903</u>	<u>347,353</u>

22. Related parties

During the year the following transactions took place with related parties.

There was a grant of £2,000 paid, but no donations made to Dales & Bowland Community Interest Company (a company limited by guarantee) which is associated with The Yorkshire Dales Society.

There were also expenses paid of £nil on behalf of Dales & Bowland Community Interest Company (a company limited by guarantee) which were reimbursed later. At the end of the year there was a balance due to the Company of £nil (2021 £nil).

The gross remuneration for the Key Management Personnel totalled £25,546.